

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0527 Eureka Elem 27 Lincoln

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$1,663**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	89	381,544	152,944	149,349	
2006	100	362,315	162,607	155,267	2,959
2007			166,654	158,594	1,663

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 -19,229

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,287

Per-student amount for FY 2006----- 3,623

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

Approved Exception For FY 2006

16,270

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -19,229

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2006) 2,959

Total Approved Exception and Allowable Reduction for expenditures 19,229

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

YES

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Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0527 Eureka Elem 27 Lincoln

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$1,663**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	89	381,544	192,406	189,138	
2006	100	362,315	205,790	156,526	2,959
2007					1,663

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -32,612

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,125

Per-student amount for FY 2006----- 1,565

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

Approved Exception For FY 2006

16,270

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -32,612

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2006) 2,959

Total Approved Exception and Allowable Reduction for expenditures 19,229

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Eureka Elem 0527

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Eureka Elem 0527						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	129435.65	117721.66
			2XX	Personal Services - Employee Benefits	10531.99	13385.62
			3XX	Purchased Professional and Technical Services	.00	167.30
			5XX	Other Purchased Services	3354.54	7059.05
			6XX	Supplies and Materials	12546.48	8842.81
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	43093.85	45599.79
			2XX	Personal Services - Employee Benefits	7349.41	7221.04
			3XX	Purchased Professional and Technical Services	15791.53	22362.28
			4XX	Purchased Property Services	283.50	29.50
			5XX	Other Purchased Services	2470.42	4678.71
			6XX	Supplies and Materials	8791.93	3788.34
			810	Dues and Fees	193.74	403.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	21302.71	17520.29
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	6641.38	7034.96
District/Coop Totals					261,787.13	255,814.35

Lincoln County H S 0528

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	47967.65	45979.85
			2XX	Personal Services - Employee Benefits	9733.00	12129.91
			3XX	Purchased Professional and Technical Services	118.40	690.20
			4XX	Purchased Property Services	.00	40.00
			5XX	Other Purchased Services	554.48	8589.80
			6XX	Supplies and Materials	7380.27	6527.86
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	10268.30	17736.13
			2XX	Personal Services - Employee Benefits	3632.66	3268.27
			3XX	Purchased Professional and Technical Services	1640.44	151.75
			5XX	Other Purchased Services	1513.17	1577.79
			6XX	Supplies and Materials	4731.40	1561.22
			810	Dues and Fees	98.26	165.00
13	Tuition Fund					
	280	Special Education - Local and State				

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Eureka Elem 0527

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Lincoln County H S 0528						
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	23865.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7349.85	7019.38
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	903.73	1063.56
District/Coop Totals					119,756.61	106,500.72
Prime Applicant Totals					381,543.74	362,315.07